underpayments, we may take one or more of the following actions:

- (a) Start a legal action against you;
- (b) Report you to the Internal Revenue Service;
- (c) Report you to State agencies responsible for taxation;
  - (d) Report you to credit bureaus;
- (e) Refer you to collection agencies; or
- (f) Take some other appropriate action against you.

[73 FR 67633, Nov. 14, 2008]

## PART 872—MONEYS AVAILABLE TO ELIGIBLE STATES AND INDIAN TRIBES

Sec.

872.1 What does this Part do?

872.5 Definitions.

872.10 Information collection.

872.11 Where do moneys in the Fund come from?

872.12 Where do moneys distributed from the Fund and other sources go?

872.13 What moneys does OSM distribute each year?

872.14 What are State share funds?

872.15 How does OSM distribute and award State share funds?

872.16 Are there any restrictions on how States may use State share funds?

872.17 What are Tribal share Funds?

872.18 How does OSM distribute and award Tribal share funds?

872.19 Are there any restrictions on how Indian tribes may use Tribal share funds?

872.20 What will OSM do with unappropriated AML funds currently allocated to the Rural Abandoned Mine Program?

872.21 What are historic coal funds?

872.22 How does OSM distribute and award historic coal funds?

872.23 Are there any restrictions on how you may use historic coal funds?

872.24 What are Federal expense funds?

872.25 Are there any restrictions on how OSM may use Federal expense funds?

872.26 What are minimum program make up funds?

872.27 How does OSM distribute and award minimum program make up funds?

872.28 Are there any restrictions on how you may use minimum program make up funds?

872.29 What are prior balance replacement funds?

872.30 How does OSM distribute and award prior balance replacement funds?

872.31 Are there any restrictions on how you may use prior balance replacement funds?

872.32 What are certified in lieu funds?

872.33 How does OSM distribute and award certified in lieu funds?

872.34 Are there any restrictions on how you may use certified in lieu funds?

872.35 When will OSM reduce the amount of prior balance replacement funds or certified in lieu funds distributed to you?

AUTHORITY: 30 U.S.C. 1201 et seq.

Source: 73 FR 67634, Nov. 14, 2008, unless otherwise noted.

## §872.1 What does this Part do?

This Part sets forth procedures and general responsibilities for managing funds received under Title IV of the Surface Mining Control and Reclamation Act of 1977, as amended.

## § 872.5 Definitions.

As used in this Part-

Allocate means to identify moneys in our records at the time they are received by the Fund. The allocation process identifies moneys in the Fund by the type of funds collected, including the specific State or Indian tribal share.

Award means to approve our grant agreement authorizing you to draw down and expend program funds.

Distribute means to annually assign funds to a specific State or Indian tribe. After distribution, funds are available for award in a grant to that specific State or Indian tribe.

Indian Abandoned Mine Reclamation Fund or Indian Fund means a separate fund that an Indian tribe established to account for moneys we award under Parts 885 or 886 of this chapter or other moneys these regulations authorize to be deposited in the Indian Fund.

Reclamation plan or State reclamation plan means a plan that a State or Indian tribe submitted and that we approved under section 405 of SMCRA and Part 884 of this chapter.

State Abandoned Mine Reclamation Fund or State Fund means a separate fund that a State established to account for moneys we award under Parts 885 or 886 of this chapter or other moneys these regulations authorize to be deposited in the State Fund.

## §872.10 Information collection.

In accordance with 44 U.S.C. 3501 et seq., the Office of Management and